

**City of Sunnyvale**  
**Program Performance Budget**

**Program 710 - Financial Management and Analysis**

**Program Outcome Statement**

Ensure a strong and secure financial position for the City through fiscal stewardship of City resources and provision of financial expertise in City operations, by:

- Conducting internal audits to ensure the integrity and efficiency of City programs, processes and procedures,
- Performing comprehensive and systematic external revenue audits to safeguard and enhance the City's major income streams,
- Providing fiscal impact analysis to help protect the City's interests in matters of state and federal legislation, and
- Providing on-going financial analyses and expertise to the City Council and executive leadership to ensure sound fiscal decision-making, safeguard resources and maintain consistency with City policies and objectives,

So that:

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**Program 710 - Financial Management and Analysis**

<u>Program Outcome Measures</u>	<u>Weight</u>	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
♦ City maintains a Standard & Poor's Issuer Credit Rating of AA+.						
- Maintained Rating	5	100.00%	100.00%	100.00%	100.00%	100.00%
♦ 80% of City's annual internal audit plan, as approved by the City Manager, is completed. [DELETED]						
- Percent Completed	4	80.00%	66.67%	80.00%	0.00%	0.00%
♦ 85% of legislative issued, identified as having potential fiscal impacts, are analyzed and the appropriate action taken.*						
- Percent	4	90.00%	100.00%	75.00%	85.00%	85.00%
♦ Revenue audits conducted generate a 200% return on investment.						
- Percent Return	3	200.00%	666.66%	200.00%	200.00%	200.00%
♦ A minimum number of service delivery plans, or an equivalent number of operating programs, representing in dollar value at least 12.5% of the budgeted amount for all operating programs, shall be audited annually such that every program is audited within an eight-year period. [DELETED]						
- Percent	4	12.50%	27.37%	12.50%	0.00%	0.00%
♦ The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0.						
- Ratio	5	1.00	1.52	1.00	1.00	1.00
♦ 80% of scheduled performance audits, as approved by the City Council, are completed.						
- Percent Completed	4	0.00%	0.00%	0.00%	80.00%	80.00%
♦ At least three programs, or a number of Programs/Service Delivery Plans representing not less than 12.5% of the budgeted amount for all programs, shall undergo performance auditing each year.						
- Number of Programs	4	0.00	0.00	0.00	3.00	3.00
- Percent of Budget	4	0.00%	0.00%	0.00%	12.50%	12.50%
♦ Compensation-based analyses will be completed within 30 days of request. [Moved from Program 717.]						
- Days	4	0.00	0.00	0.00	30.00	30.00

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**Program Notes**

1. The program measures marked with an \* have been scaled back as part of the FY 2003/04 budget and service reduction process. In some cases, targets have been adjusted upward based on current year experience.
2. Program 710 was restructured in FY 2002/2003. As is typical with restructured programs, changes are proposed after 1-2 years that "recast" outcome measures and activities to better reflect actual service delivery, based on immediate past experience.
3. Program outcome measure "80% of City's annual internal audit plan..." has been replaced by program outcome measure "80% of scheduled performance audits...".
4. Program outcome measure "A minimum number of service delivery plans..." has been replaced by program outcome measure "At least three programs, or a number of...".
5. Program outcome measure "Compensation-based analyses will be..." has been moved from Program 717 - Compensation Management, due to program consolidation. Actual results for FY 2002/03 (30 Days) and FY 2003/04 current target (30 Days) can be found under Program 717 outcome measures.
6. At the end of FY 2002/2003, the City had not yet received expected monetary returns on the unsecured property tax or utility users tax audits, though the majority of audit work was completed. Only the annual sales tax audit produced actual returns, at a low cost to the City. Consequently, the return on investment was unusually high.

**City of Sunnyvale**  
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**Program 710 - Financial Management and Analysis**

**Service Delivery Plan 71001 - Internal Audit [DELETED]**

**SDP Outcome Statement**

(Inactive Effective July 1, 2004.)

Provide internal auditing services for the City.

<b><u>SDP Outcome Measures</u></b>	<b><u>2002/2003 Budget</u></b>	<b><u>2002/2003 Achieved</u></b>	<b><u>2003/2004 Current</u></b>	<b><u>2004/2005 Proposed</u></b>	<b><u>2005/2006 Proposed</u></b>
♦ Percent of recommendations made in performance audit reports, which were accepted by Department management and/or City Manager as appropriate, and agreed to for implementation. [DELETED] - Percent	85.00%	100.00%	85.00%	0.00%	0.00%
♦ Percent of recommendations made in financial/operational audit reports, which were accepted by Department management and/or City Manager as appropriate, and agreed to for implementation. [DELETED] - Percent	85.00%	100.00%	85.00%	0.00%	0.00%
♦ A quarterly status report on the implementation of audit recommendations is distributed to the Finance Director and City Manager within 30 days of quarter close. [DELETED] - Report Distributed	4.00	0.00	4.00	0.00	0.00
♦ Percentage of audit recommendations which receive audit follow-up. [DELETED] - Percent	85.00%	0.00%	75.00%	0.00%	0.00%
♦ Audits or other analyses requested by the City Manager or other departments are completed within stated timeframes 75% of the time. [DELETED] - Percent	85.00%	100.00%	75.00%	0.00%	0.00%

**SDP Notes**

1. Proposed recast splits SDP 71001 into SDPs 71004-Performance Audit, and 71005-Financial/Operational and Revenue Audits to more accurately and consistently account for the various types of auditing and analysis.

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**Service Delivery Plan 71001 - Internal Audit [DELETED]**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710000 - Perform Program Performance Audits [DELETED]</b>					
Product: An SDP Audited					
Costs:	82,833.22	107,811.96	82,098.17	0.00	0.00
Products:	25.00	13.00	25.00	0.00	0.00
Work Hours:	1,385.00	1,966.50	1,310.00	0.00	0.00
Product Cost:	3,313.33	8,293.23	3,283.93	0.00	0.00
 <b>Activity 710001 - Perform Financial/Operational Audits [DELETED]</b>					
Product: An Audit					
Costs:	179,095.80	40,024.24	140,248.03	0.00	0.00
Products:	7.00	5.00	4.00	0.00	0.00
Work Hours:	1,200.00	42.00	1,144.00	0.00	0.00
Product Cost:	25,585.11	8,004.85	35,062.01	0.00	0.00
 <b>Activity 710002 - Perform Follow-Up Audits [DELETED]</b>					
Product: A Follow-Up Audit					
Costs:	26,723.63	1,170.52	24,115.61	0.00	0.00
Products:	7.00	1.00	4.00	0.00	0.00
Work Hours:	450.00	24.50	375.00	0.00	0.00
Product Cost:	3,817.66	1,170.52	6,028.90	0.00	0.00

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**Service Delivery Plan 71001 - Internal Audit [DELETED]**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710003 - Audit Implementation Assistance [DELETED]</b>					
Product: A Request					
Costs:	23,329.09	25,671.60	24,115.61	0.00	0.00
Products:	5.00	4.00	5.00	0.00	0.00
Work Hours:	375.00	451.50	375.00	0.00	0.00
Product Cost:	4,665.82	6,417.90	4,823.12	0.00	0.00
 <b>Activity 710005 - Internal Audit Administration [DELETED]</b>					
Product: A Work Hour					
Costs:	25,714.94	11,223.19	26,517.51	0.00	0.00
Products:	360.00	164.20	360.00	0.00	0.00
Work Hours:	360.00	164.20	360.00	0.00	0.00
Product Cost:	71.43	68.35	73.66	0.00	0.00
 <b>Totals for Service Delivery Plan 71001 - Internal Audit [DELETED]</b>					
<b>Costs:</b>	<b>337,696.68</b>	<b>185,901.51</b>	<b>297,094.93</b>	<b>0.00</b>	<b>0.00</b>
<b>Work Hours:</b>	<b>3,770.00</b>	<b>2,648.70</b>	<b>3,564.00</b>	<b>0.00</b>	<b>0.00</b>

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**Service Delivery Plan 71002 - Financial Analysis**

**SDP Outcome Statement**

Provide on-going financial expertise to City Leadership/Management consistent with City policies and objectives, by:

- Preparing/presenting clear and concise reports of major revenue and expenditure trends,
- Conducting fiscal impact analysis to help protect the City's interests in matters of state and federal legislation, and
- Performing financial and related analyses to ensure sound decision-making in internal and external matters of the City, so that:

<b><u>SDP Outcome Measures</u></b>	<b><u>2002/2003 Budget</u></b>	<b><u>2002/2003 Achieved</u></b>	<b><u>2003/2004 Current</u></b>	<b><u>2004/2005 Proposed</u></b>	<b><u>2005/2006 Proposed</u></b>
♦ 85% of legislative issues, identified as having potential fiscal impacts, are analyzed.* - Percent	90.00%	100.00%	75.00%	85.00%	85.00%
♦ A quarterly report highlighting major revenues and expenditures is distributed to the City Manager within 10 days of the close of each quarter. [DELETED] - Report Distributed	4.00	4.00	4.00	0.00	0.00
♦ Number of revenue audits accomplished. [DELETED] - Revenue Audits	3.00	3.00	3.00	0.00	0.00
♦ A report highlighting major revenues and expenditures is distributed to the City Manager and City Council each accounting period 85% of the time. - Reports Distributed	0.00	0.00	0.00	11.00	11.00
- Percent of Time	0.00%	0.00%	0.00%	85.00%	85.00%
♦ Compensation based reports related to retirement/employment contracts are generated within 30 days of request 95% of the time. [Moved from Program 717.] - Percent	0.00%	0.00%	0.00%	95.00%	95.00%
♦ The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0. - Ratio	0.00	0.00	0.00	1.00	1.00

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**SDP Notes**

1. The service delivery plan measures marked with an \* have been scaled back as part of the FY 2003/04 budget and service reduction process. In some cases, targets have been adjusted upward based on current year experience.
2. SDP outcome measure "A quarterly report highlighting major revenues..." has been replaced by SDP outcome measure "A report highlighting major revenues...".
3. SDP outcome measure "Number of revenue audits..." has been moved to SDP 71005 - Financial/Operational and Revenue Audits.
4. SDP outcome measure "Compensation based reports..." has been moved from Program 717 - Compensation Management, due to program consolidation.



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**Service Delivery Plan 71002 - Financial Analysis**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710006 - Chief Financial Officer Internal Consulting Services</b>					
Product: A Work Hour					
Costs:	97,333.34	54,453.20	99,843.72	51,258.46	53,810.99
Products:	500.00	487.00	500.00	413.58	413.58
Work Hours:	500.00	487.00	500.00	413.58	413.58
Product Cost:	194.67	111.81	199.69	123.94	130.11
 <b>Activity 710007 - Provide Financial Analysis In Response To Department Request [DELETED]</b>					
Product: A Work Hour					
Costs:	111,927.78	82,221.34	69,131.89	0.00	0.00
Products:	1,600.00	1,135.00	800.00	0.00	0.00
Work Hours:	1,600.00	1,135.00	800.00	0.00	0.00
Product Cost:	69.95	72.44	86.41	0.00	0.00
 <b>Activity 710008 - Legislative Analysis</b>					
Product: Proposed Legislation Analyzed					
Costs:	44,846.37	36,928.24	32,376.89	41,315.85	43,376.52
Products:	20.00	24.00	15.00	15.00	15.00
Work Hours:	700.00	633.00	400.00	491.13	491.13
Product Cost:	2,242.32	1,538.68	2,158.46	2,754.39	2,891.77

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**Service Delivery Plan 71002 - Financial Analysis**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710009 - Revenue and Expense Monitoring [DELETED]</b>					
Product: A Fund Reviewed					
Costs:	50,592.96	35,088.03	13,837.00	0.00	0.00
Products:	15.00	15.00	15.00	0.00	0.00
Work Hours:	900.00	608.50	200.00	0.00	0.00
Product Cost:	3,372.86	2,339.20	922.47	0.00	0.00
 <b>Activity 710010 - Audit/Analyze External Revenue Sources [DELETED]</b>					
Product: A Revenue Audit					
Costs:	125,196.14	65,850.27	114,837.00	0.00	0.00
Products:	3.00	3.00	3.00	0.00	0.00
Work Hours:	400.00	462.50	200.00	0.00	0.00
Product Cost:	41,732.05	21,950.09	38,279.00	0.00	0.00
 <b>Activity 710011, 710012, 710013, 710014 - Economic Development Analysis</b>					
Product: A Work Hour					
Costs:	70,457.66	23,141.25	71,054.25	69,420.42	71,614.22
Products:	1,250.00	224.00	1,250.00	258.49	258.49
Work Hours:	1,250.00	224.00	1,250.00	258.49	258.49
Product Cost:	56.37	103.31	56.84	268.56	277.05

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**Service Delivery Plan 71002 - Financial Analysis**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710020 - General Analysis</b>					
Product: A Project					
Costs:	0.00	0.00	0.00	48,120.52	49,808.57
Products:	0.00	0.00	0.00	290.00	290.00
Work Hours:	0.00	0.00	0.00	697.92	697.92
Product Cost:	0.00	0.00	0.00	165.93	171.75
 <b>Activity 710120 - Retirement Contract Management</b>					
Product: A Work Hour					
Costs:	0.00	0.00	0.00	10,296.56	10,809.71
Products:	0.00	0.00	0.00	103.40	103.40
Work Hours:	0.00	0.00	0.00	103.40	103.40
Product Cost:	0.00	0.00	0.00	99.58	104.54
 <b>Activity 710130 - Fiscal Analysis - Negotiations</b>					
Product: A Work Hour					
Costs:	0.00	0.00	0.00	10,296.56	10,809.71
Products:	0.00	0.00	0.00	103.40	103.40
Work Hours:	0.00	0.00	0.00	103.40	103.40
Product Cost:	0.00	0.00	0.00	99.58	104.54

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**Service Delivery Plan 71002 - Financial Analysis**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710140 - Provide Financial Analysis In Response Department Request</b>					
Product: A Request					
Costs:	0.00	0.00	0.00	91,441.80	94,015.30
Products:	0.00	0.00	0.00	25.00	25.00
Work Hours:	0.00	0.00	0.00	982.25	982.25
Product Cost:	0.00	0.00	0.00	3,657.67	3,760.61
 <b>Totals for Service Delivery Plan 71002 - Financial Analysis</b>					
<b>Costs:</b>	<b>500,354.25</b>	<b>297,682.33</b>	<b>401,080.75</b>	<b>322,150.17</b>	<b>334,245.02</b>
<b>Work Hours:</b>	<b>5,350.00</b>	<b>3,550.00</b>	<b>3,350.00</b>	<b>3,050.17</b>	<b>3,050.17</b>

**City of Sunnyvale**  
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**Program 710 - Financial Management and Analysis**

**Service Delivery Plan 71003 - Provide Management and Administrative Services**

**SDP Outcome Statement**

Provide administrative management services in support of department and program activities, by:

- Providing internal/external customer contact services through department answer point functions,
- Performing data entry inputting of accounting and financial transactions,
- Ensuring timely delivery and notification of internal/external mail,
- Providing centralized administrative support to department managers and supervisors,
- Completing planned and unplanned special projects that benefit City operations, and
- Providing training opportunities to ensure an adequate knowledge base and to help facilitate positive workplace contributions, so that:

<b><u>SDP Outcome Measures</u></b>	<b><u>2002/2003 Budget</u></b>	<b><u>2002/2003 Achieved</u></b>	<b><u>2003/2004 Current</u></b>	<b><u>2004/2005 Proposed</u></b>	<b><u>2005/2006 Proposed</u></b>
♦ 75% of non-routines are completed within initial plan.* - Percent	80.00%	75.00%	70.00%	75.00%	75.00%
♦ Employees attend a minimum/equivalent of one 8-hour training session per year as identified in work plan. - Training Hours	72.00	91.00	72.00	56.00	56.00

**SDP Notes**

1. The service delivery plan measures marked with an \* have been scaled back as part of the FY 2003/04 budget and service reduction process. In some cases, targets have been adjusted upward based on current year experience.

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**Service Delivery Plan 71003 - Provide Management and Administrative Services**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710015 - Administration of Department</b>					
Product: A Work Hour					
Costs:	87,215.76	71,965.07	68,563.46	71,152.14	74,418.54
Products:	900.00	752.50	600.00	620.37	620.37
Work Hours:	900.00	752.50	600.00	620.37	620.37
Product Cost:	96.91	95.63	114.27	114.69	119.96
 <b>Activity 710016 - Special Projects</b>					
Product: A Work Hour					
Costs:	53,489.91	31,174.93	38,592.90	27,000.42	28,345.82
Products:	700.00	335.20	425.00	258.49	258.49
Work Hours:	700.00	335.20	425.00	258.49	258.49
Product Cost:	76.41	93.00	90.81	104.45	109.66
 <b>Activity 710017 - Training</b>					
Product: A Training Hour					
Costs:	12,751.28	5,186.62	10,452.34	3,820.65	4,000.99
Products:	180.00	90.00	130.00	57.90	57.90
Work Hours:	180.00	90.00	130.00	57.90	57.90
Product Cost:	70.84	57.63	80.40	65.99	69.10

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**Service Delivery Plan 71003 - Provide Management and Administrative Services**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710018 - Central Support Services</b>					
Product: A Work Hour					
Costs:	237,141.20	215,294.92	251,137.44	118,865.81	124,648.93
Products:	5,350.00	4,399.10	5,350.00	1,852.84	1,852.84
Work Hours:	5,350.00	4,399.10	5,350.00	1,852.84	1,852.84
Product Cost:	44.33	48.94	46.94	64.15	67.27
<b>Totals for Service Delivery Plan 71003 - Provide Management and Administrative Services</b>					
<b>Costs:</b>	<b>390,598.15</b>	<b>323,621.54</b>	<b>368,746.14</b>	<b>220,839.02</b>	<b>231,414.28</b>
<b>Work Hours:</b>	<b>7,130.00</b>	<b>5,576.80</b>	<b>6,505.00</b>	<b>2,789.60</b>	<b>2,789.60</b>

**City of Sunnyvale**  
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**Service Delivery Plan 71004 - Performance Audit**

**SDP Outcome Statement**

Enhance the City's operations and accountability by providing objective assurance of the accuracy of performance reporting, by:

- Evaluating the accuracy of reported results as well as compliance with policies, guidelines and procedures,
- Assessing the efficiency and effectiveness of operations,
- Providing assistance to programs as they implement audit recommendations, and
- Providing technical assistance and internal consulting, so that:

<b><u>SDP Outcome Measures</u></b>	<b><u>2002/2003 Budget</u></b>	<b><u>2002/2003 Achieved</u></b>	<b><u>2003/2004 Current</u></b>	<b><u>2004/2005 Proposed</u></b>	<b><u>2005/2006 Proposed</u></b>
♦ 80% of performance audit recommendations are approved for implementation. - Percent	0.00%	0.00%	0.00%	80.00%	80.00%
♦ 90% of eligible audit recommendations approved by Council are implemented within the specified timeframe. - Percent	0.00%	0.00%	0.00%	90.00%	90.00%
♦ At least three programs or a number of programs or Service Delivery Plans representing not less than 12.5% of the budgeted amount for all programs, shall undergo performance auditing each year. - Number of Programs	0.00	0.00	0.00	3.00	3.00
- Percent of Budget	0.00%	0.00%	0.00%	12.50%	12.50%
♦ 80% of scheduled performance audits, as approved by the City Council, are completed. - Percent	0.00%	0.00%	0.00%	80.00%	80.00%
♦ The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0. - Ratio	0.00	0.00	0.00	1.00	1.00

**SDP Notes**

1. Proposed recast splits SDP 71001 into SDPs 71004-Performance Audit, and 71005-Financial/Operational and Revenue Audits to more accurately and consistently account for the various types of auditing and analysis.



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**Service Delivery Plan 71004 - Performance Audit**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710030 - Conduct Initial Program Performance Audits</b>					
Product: A Completed Draft Report					
Costs:	0.00	0.00	0.00	100,110.01	105,107.38
Products:	0.00	0.00	0.00	3.00	3.00
Work Hours:	0.00	0.00	0.00	1,395.83	1,395.83
Product Cost:	0.00	0.00	0.00	33,370.00	35,035.79
 <b>Activity 710040 - Assist With Implementing Audit Recommendations</b>					
Product: A Number of Programs Assisted					
Costs:	0.00	0.00	0.00	48,778.52	51,213.31
Products:	0.00	0.00	0.00	3.00	3.00
Work Hours:	0.00	0.00	0.00	672.07	672.07
Product Cost:	0.00	0.00	0.00	16,259.51	17,071.10
 <b>Activity 710050 - Conduct Follow-Up Performance Audits</b>					
Product: A Completed Draft Report					
Costs:	0.00	0.00	0.00	30,733.72	32,267.82
Products:	0.00	0.00	0.00	2.00	2.00
Work Hours:	0.00	0.00	0.00	423.92	423.92
Product Cost:	0.00	0.00	0.00	15,366.86	16,133.91

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**Service Delivery Plan 71004 - Performance Audit**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710060 - Audit Technical Assistance and Consulting</b>					
Product: A Work Hour					
Costs:	0.00	0.00	0.00	12,433.65	13,054.24
Products:	0.00	0.00	0.00	170.60	170.60
Work Hours:	0.00	0.00	0.00	170.60	170.60
Product Cost:	0.00	0.00	0.00	72.88	76.52
 <b>Activity 710070 - Audit Support Activity</b>					
Product: A Work Hour					
Costs:	0.00	0.00	0.00	14,134.33	14,769.19
Products:	0.00	0.00	0.00	164.40	164.40
Work Hours:	0.00	0.00	0.00	164.40	164.40
Product Cost:	0.00	0.00	0.00	85.98	89.84
 <b>Totals for Service Delivery Plan 71004 - Performance Audit</b>					
<b>Costs:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>206,190.23</b>	<b>216,411.94</b>
<b>Work Hours:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,826.82</b>	<b>2,826.82</b>

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**Program 710 - Financial Management and Analysis**

**Service Delivery Plan 71005 - Financial/Operational and Revenue Audits**

**SDP Outcome Statement**

Ensure the integrity and efficiency of the City's financial/operational systems and procedures, and enhance/protect the City's major revenue sources through providing objective assurance that adequate internal/external controls exist, by:

- Evaluating the financial transactions of City departments/programs to guarantee that all applicable federal, state and local requirements and guidelines are followed,
- Assessing the efficiency and effectiveness of processes and procedures to improve productivity and generate cost savings,
- Providing assistance to implement audit recommendations,
- Providing technical assistance and internal consulting,
- Performing systematic and comprehensive review of external revenue collection and allocation methodologies for property tax, sales tax, utility users tax and other major revenue sources to ensure correct payments are received, and
- Verifying that any misallocated or unreported revenues are rightfully returned to the City in a timely fashion, so that:

<b><u>SDP Outcome Measures</u></b>	<b><u>2002/2003 Budget</u></b>	<b><u>2002/2003 Achieved</u></b>	<b><u>2003/2004 Current</u></b>	<b><u>2004/2005 Proposed</u></b>	<b><u>2005/2006 Proposed</u></b>
♦ 80% of financial/operational audits, as approved by the City Manager, are completed. - Percent	0.00%	0.00%	0.00%	80.00%	80.00%
♦ 80% of financial/operational audit recommendations are approved for implementation. - Percent	0.00%	0.00%	0.00%	80.00%	80.00%
♦ 90% of eligible financial/operational audit recommendations are implemented within the specified timeframe. - Percent	0.00%	0.00%	0.00%	90.00%	90.00%
♦ Number of revenue audits accomplished. - Number	0.00	0.00	0.00	4.00	4.00
♦ The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0. - Ratio	0.00	0.00	0.00	1.00	1.00

**SDP Notes**

1. Proposed recast splits SDP 71001 into SDPs 71004-Performance Audit, and 71005-Financial/Operational and Revenue Audits to more accurately and consistently account for the various types of auditing and analysis.

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**Service Delivery Plan 71005 - Financial/Operational and Revenue Audits**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710080 - Conduct Financial Operational Audits</b>					
Product: A Completed Financial Operational Audit					
Costs:	0.00	0.00	0.00	62,226.10	63,470.62
Products:	0.00	0.00	0.00	4.00	4.00
Work Hours:	0.00	0.00	0.00	0.00	0.00
Product Cost:	0.00	0.00	0.00	15,556.53	15,867.66
 <b>Activity 710090 - Provide Financial Operational Audit Analysis and Support</b>					
Product: A Completed Financial/Operational Audit					
Costs:	0.00	0.00	0.00	48,412.25	50,827.64
Products:	0.00	0.00	0.00	4.00	4.00
Work Hours:	0.00	0.00	0.00	612.10	612.10
Product Cost:	0.00	0.00	0.00	12,103.06	12,706.91
 <b>Activity 710100 - Conduct External Revenue Audits</b>					
Product: A Completed Revenue Audit					
Costs:	0.00	0.00	0.00	80,800.00	82,416.00
Products:	0.00	0.00	0.00	4.00	4.00
Work Hours:	0.00	0.00	0.00	0.00	0.00
Product Cost:	0.00	0.00	0.00	20,200.00	20,604.00

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**Service Delivery Plan 71005 - Financial/Operational and Revenue Audits**

	<u>2002/2003 Budget</u>	<u>2002/2003 Achieved</u>	<u>2003/2004 Current</u>	<u>2004/2005 Proposed</u>	<u>2005/2006 Proposed</u>
<b>Activity 710110 - Provide Revenue Audit Analysis and Support</b>					
Product: A Completed Revenue Audit					
Costs:	0.00	0.00	0.00	27,224.76	28,583.41
Products:	0.00	0.00	0.00	4.00	4.00
Work Hours:	0.00	0.00	0.00	361.88	361.88
Product Cost:	0.00	0.00	0.00	6,806.19	7,145.85
<b>Totals for Service Delivery Plan 71005 - Financial/Operational and Revenue Audits</b>					
<b>Costs:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>218,663.11</b>	<b>225,297.67</b>
<b>Work Hours:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>973.98</b>	<b>973.98</b>

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<b>Totals for Program 710</b>						
	<b>Costs:</b>	<b>1,228,649.08</b>	<b>807,205.38</b>	<b>1,066,921.82</b>	<b>967,842.53</b>	<b>1,007,368.91</b>
	<b>Work Hours:</b>	<b>16,250.00</b>	<b>11,775.50</b>	<b>13,419.00</b>	<b>9,640.57</b>	<b>9,640.57</b>